

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Rochester Community Sch Corp (2645)

| 1006 Category | Account | FY 1997 | FY 2006 | FY 2007 | 10 Year Increase | 1 Year Increase |
|---|--|--------------------|--------------------|--------------------|------------------|-----------------|
| Student Academic Achievement | | | | | | |
| | 11050 Full Day Kindergarten | \$0 | \$71,186 | \$67,560 | n/a | -5% |
| | 11100 Elementary | \$2,129,127 | \$2,676,425 | \$2,732,819 | 28% | 2% |
| | 11200 Middle/Junior High | \$1,024,604 | \$1,256,821 | \$1,264,784 | 23% | 1% |
| | 11300 High School | \$1,214,645 | \$1,349,783 | \$1,341,877 | 10% | -1% |
| | 11350 Honors Diploma Award | \$0 | \$11,013 | \$1,534 | n/a | -86% |
| | 11355 Academic Honors - High Ability Student Program | \$0 | \$25,309 | \$43,544 | n/a | 72% |
| | 11420 Agriculture B | \$21,684 | \$57,935 | \$62,224 | 187% | 7% |
| | 11450 Consumer and Homemaking | \$46,156 | \$42,458 | \$42,984 | -7% | 1% |
| | 11510 Cooperative Education | \$12,531 | \$15,601 | \$15,951 | 27% | 2% |
| | 11620 Middle/Junior High | \$0 | \$14,000 | \$12,170 | n/a | -13% |
| | 12100 Gifted and Talented | \$1,758 | \$7,299 | \$19,778 | > 500% | 171% |
| | 12210 Mild Mental Handicap | \$15,674 | \$10,085 | \$7,263 | -54% | -28% |
| | 12350 Homebound | \$0 | \$1,001 | \$0 | n/a | -100% |
| | 12420 Emotional Handicap - All Others | \$69 | \$0 | \$0 | -100% | n/a |
| | 12610 Learning Disability - Full Time | \$767 | \$0 | \$0 | -100% | n/a |
| | 12710 Equal Opportunity At Risk | \$71,794 | \$49,851 | \$47,770 | -33% | -4% |
| | 12810 Special Education Preschool | \$37,558 | \$57,929 | \$40,801 | 9% | -30% |
| | 12900 Other Special Programs | \$12,941 | \$0 | \$145 | -99% | n/a |
| | 13100 Adult Basic Education | \$2,446 | \$4,836 | \$4,851 | 98% | 0% |
| | 13200 Advanced Adult Education | \$320 | \$0 | \$0 | -100% | n/a |
| | 14100 Elementary | \$37,776 | \$24,497 | \$23,810 | -37% | -3% |
| | 14200 Middle/Junior High | \$3,218 | \$5,079 | \$10,019 | 211% | 97% |
| | 14300 High School | \$65,536 | \$64,282 | \$41,587 | -37% | -35% |
| | 16100 Remediation Testing | \$21,610 | \$41,230 | \$43,330 | 101% | 5% |
| | 16200 Preventive Remediation | \$7,568 | \$11,177 | \$11,031 | 46% | -1% |
| | 22210 Service Area Direction | \$63,493 | \$0 | \$0 | -100% | n/a |
| | 22220 School Library | \$87,130 | \$240,991 | \$237,407 | 172% | -1% |
| | 22230 Audiovisual | \$2,245 | \$3,520 | \$1,988 | -11% | -44% |
| | 22250 Computer Assisted Instruction Services | \$2,385 | \$2,972 | \$3,893 | 63% | 31% |
| | 24100 Office of the Principal Services | \$424,715 | \$613,659 | \$637,007 | 50% | 4% |
| | 25820 Textbooks and Repairs | \$98,714 | \$119,720 | \$126,416 | 28% | 6% |
| | 25860 Textbooks and Workbooks | \$54,107 | \$21,244 | \$2,232 | -96% | -89% |
| | 26497 Teachers Retirement Fund | \$25,718 | \$366,052 | \$372,277 | > 500% | 2% |
| | 41100 Transfer Tuition | \$4,883 | \$15,393 | \$14,024 | 187% | -9% |
| | 41300 Area Vocational Schools | \$6,714 | \$87,157 | \$86,645 | > 500% | -1% |
| | 41400 Joint Services and Supply | \$435,746 | \$953,739 | \$989,778 | 127% | 4% |
| Student Academic Achievement Total | | \$5,933,631 | \$8,222,244 | \$8,307,499 | 40% | 1% |
| Student Instructional Support | | | | | | |
| | 21190 Other Attendance/Social Work Services | \$0 | \$0 | \$500 | n/a | n/a |

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|--|---|------------------|--------------------|--------------------|------------------|-----------------|
| | 21210 Service Area Direction | \$0 | \$34,867 | \$39,950 | n/a | 15% |
| | 21220 Counseling Services | \$161,275 | \$263,330 | \$277,564 | 72% | 5% |
| | 21320 Medical Services | \$40,227 | \$0 | \$0 | -100% | n/a |
| | 21340 Nurse Services | \$58,922 | \$110,018 | \$114,349 | 94% | 4% |
| | 21430 Psychological Counseling | \$0 | \$1,744 | \$0 | n/a | -100% |
| | 22110 Service Area Direction | \$720 | \$0 | \$2,741 | 281% | n/a |
| | 22120 Instruction & Curriculum Development | \$16,536 | \$19,170 | \$46,048 | 178% | 140% |
| | 22130 Instructional Staff Training Services | \$27,498 | \$133,850 | \$145,059 | 428% | 8% |
| | 23110 Service Area Direction | \$46,895 | \$65,138 | \$74,368 | 59% | 14% |
| | 23120 Service Area Assistants | \$893 | \$0 | \$0 | -100% | n/a |
| | 23190 Other Governing Body Services | \$3,305 | \$5,396 | \$2,516 | -24% | -53% |
| | 23210 Office of the Superintendent | \$140,302 | \$173,088 | \$208,995 | 49% | 21% |
| | 23220 Community Relations | \$0 | \$0 | \$0 | n/a | n/a |
| | 23290 Other Executive Administrative Services | \$10,215 | \$14,278 | \$16,475 | 61% | 15% |
| | 24900 Other Support Services - School Admin. | \$60,048 | \$129,655 | \$100,571 | 67% | -22% |
| | 26450 Health Services | \$12 | \$0 | \$0 | -100% | n/a |
| | 26710 Technology Support and Maintenance | \$0 | \$419,637 | \$551,386 | n/a | 31% |
| Student Instructional Support Total | | \$566,846 | \$1,370,171 | \$1,580,522 | 179% | 15% |
| Overhead and Operational | | | | | | |
| | 23150 Legal Services | \$17,918 | \$49,532 | \$143,706 | > 500% | 190% |
| | 23160 Promotion Expenses | \$2,225 | \$5,149 | \$8,261 | 271% | 60% |
| | 25110 Office of the Business Manager | \$13,535 | \$86,054 | \$20,259 | 50% | -76% |
| | 25230 Receiving and Disbursing Funds | \$0 | \$2 | \$0 | n/a | -100% |
| | 25250 Financial Accounting | \$148 | \$669 | \$722 | 388% | 8% |
| | 25270 Property Accounting | \$0 | \$0 | \$37,475 | n/a | n/a |
| | 25291 Refund of Revenue | \$1,760 | \$16,932 | \$4,643 | 164% | -73% |
| | 25292 Petty Cash | \$285 | \$500 | \$440 | 54% | -12% |
| | 25293 Printed Forms | \$562 | \$0 | \$0 | -100% | n/a |
| | 25296 Cash Change | \$265 | \$480 | \$505 | 91% | 5% |
| | 25353 Skilled Craft Employees | \$0 | \$0 | \$0 | n/a | n/a |
| | 25360 Rent of Buildings & Equipment | \$24,941 | \$24,320 | \$32,449 | 30% | 33% |
| | 25420 Maintenance of Buildings | \$660,100 | \$1,026,865 | \$992,167 | 50% | -3% |
| | 25430 Maintenance of Grounds | \$24,493 | \$32,598 | \$35,481 | 45% | 9% |
| | 25440 Maintenance of Equipment | \$79,749 | \$101,462 | \$83,354 | 5% | -18% |
| | 25450 Vehicle Maintenance (other than buses) | \$27,749 | \$19,034 | \$22,128 | -20% | 16% |
| | 25460 Security Services | \$0 | \$6,434 | \$0 | n/a | -100% |
| | 25470 Insurance (other than buses) | \$85,907 | \$256,472 | \$177,696 | 107% | -31% |
| | 25510 Service Area Direction | \$37,792 | \$51,214 | \$48,478 | 28% | -5% |
| | 25520 Vehicle Operation | \$169,027 | \$249,393 | \$233,331 | 38% | -6% |
| | 25530 Monitoring Services | \$0 | \$49,989 | \$0 | n/a | -100% |

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|---------------------------------------|--|--------------------|--------------------|--------------------|------------------|-----------------|
| | 25540 Vehicle Servicing and Maintenance | \$101,334 | \$153,403 | \$153,864 | 52% | 0% |
| | 25550 Purchase of School Buses | \$85,506 | \$0 | \$0 | -100% | n/a |
| | 25560 Insurance on Buses | \$8,290 | \$0 | \$0 | -100% | n/a |
| | 25580 Contracted Transportation Services | \$20 | \$51 | \$21 | 7% | -59% |
| | 25590 Other Pupil Transportation Services | \$30,729 | \$77,477 | \$61,838 | 101% | -20% |
| | 25591 Bus Driver Training | \$1,305 | \$2,111 | \$1,128 | -14% | -47% |
| | 25610 Service Area Direction | \$34,462 | \$35,843 | \$42,884 | 24% | 20% |
| | 25620 Food Preparation and Dispensing | \$169,560 | \$263,802 | \$263,651 | 55% | 0% |
| | 25630 Food Delivery | \$343 | \$272 | \$191 | -44% | -30% |
| | 25640 Food Purchases | \$217,868 | \$354,571 | \$402,547 | 85% | 14% |
| | 25690 Other Food Services | \$38,449 | \$89,817 | \$98,387 | 156% | 10% |
| | 26495 Official Bonds | \$1,590 | \$1,919 | \$1,361 | -14% | -29% |
| | 26499 Other | \$2,794 | \$9,498 | \$8,471 | 203% | -11% |
| | 32000 Community Recreation | \$17,062 | \$28,927 | \$29,362 | 72% | 2% |
| | 33000 Civic Services | \$3,325 | \$0 | \$0 | -100% | n/a |
| | 34000 Athletic Coaches | \$132,822 | \$164,505 | \$161,317 | 21% | -2% |
| | 49200 Scholarships | \$1,018 | \$770 | \$1,125 | 10% | 46% |
| | 52200 Temporary Loans, INTEREST ON DEBT | \$23,857 | \$40,872 | \$39,328 | 65% | -4% |
| Overhead and Operational Total | | \$2,016,789 | \$3,200,937 | \$3,106,571 | 54% | -3% |
| Nonoperational | | | | | | |
| | 25320 Land Acquisition and Development | \$14,034 | \$45,882 | \$5,716 | -59% | -88% |
| | 25330 Professional Services | \$55,273 | \$6,744 | \$212,689 | 285% | > 500% |
| | 25350 Building Acquisition/Construction/Improvement | \$103,232 | \$68,432 | \$0 | -100% | -100% |
| | 25351 Building Acquisition/Construction/Improvement | \$65,483 | \$143,342 | \$197,356 | 201% | 38% |
| | 25352 Energy Savings Contracts | \$73,778 | \$65,000 | \$85,265 | 16% | 31% |
| | 25355 Sports Facilities | \$0 | \$0 | \$5,413 | n/a | n/a |
| | 25370 Purchase of Moveable Equipment | \$0 | \$0 | \$0 | n/a | n/a |
| | 25380 Purchase of Mobile or Fixed Equipment | \$210,353 | \$51,814 | \$46,736 | -78% | -10% |
| | 51100 Bonds, PRINCIPAL OF DEBT | \$65,000 | \$0 | \$0 | -100% | n/a |
| | 51600 Other Tax Board Approved Debt, PRINCIPAL OF DE | \$0 | \$237,927 | \$211,236 | n/a | -11% |
| | 52100 Bonds, INTEREST ON DEBT | \$60,936 | \$0 | \$0 | -100% | n/a |
| | 52600 Other Tax Board Approved Debt, INTEREST ON DEB | \$0 | \$19,670 | \$34,028 | n/a | 73% |
| | 53100 Buildings, LEASE RENTAL | \$756,921 | \$1,785,500 | \$1,780,500 | 135% | 0% |
| | 53200 Equipment, LEASE RENTAL | \$0 | \$3,648 | \$32,579 | n/a | > 500% |
| | 54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS | \$136,875 | \$96,375 | \$92,036 | -33% | -5% |
| | 59100 Bond Registrars Fee | \$1,000 | \$0 | \$0 | -100% | n/a |
| Nonoperational Total | | \$1,542,884 | \$2,524,333 | \$2,703,554 | 75% | 7% |
| prorated | | | | | | |

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| | 26491 PERF | \$42,735 | \$42,029 | \$48,225 | 13% | 15% |
| | 26492 Social Security | \$479,098 | \$632,723 | \$643,009 | 34% | 2% |
| | 26493 Workmen's Compensation | \$30,724 | \$65,224 | \$14,370 | -53% | -78% |
| | 26494 Group Insurance | \$459,569 | \$931,370 | \$885,375 | 93% | -5% |
| | 26496 Unemployment Compensation | \$0 | \$956 | \$669 | n/a | -30% |
| | 26498 Severance/Early Retirement Pay | \$9,949 | \$2,000 | \$0 | -100% | -100% |
| prorated Total | | \$1,022,075 | \$1,674,303 | \$1,591,648 | 56% | -5% |

| 1006 Category | FY1997 | FY2006 | FY2007 | 10 Year Increase | 1 Year Increase | FY97 % of Total Exp | FY06 % of Total Exp | FY07 % of Total Exp |
|-------------------------------|---------------------|---------------------|---------------------|------------------|-----------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$6,737,458 | \$9,467,195 | \$9,502,292 | 41% | 0% | 60.8% | 55.7% | 55.0% |
| Student Instructional Support | \$644,850 | \$1,531,224 | \$1,747,793 | 171% | 14% | 5.8% | 9.0% | 10.1% |
| Overhead and Operational | \$2,157,033 | \$3,469,236 | \$3,336,154 | 55% | -4% | 19.5% | 20.4% | 19.3% |
| Nonoperational | \$1,542,884 | \$2,524,333 | \$2,703,554 | 75% | 7% | 13.9% | 14.9% | 15.6% |
| Grand Total | \$11,082,225 | \$16,991,989 | \$17,289,793 | 56% | 2% | | | |

| | FY1997 | FY2006 | FY2007 |
|---|--------------|--------------|--------------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 66.6% | 64.7% | 65.1% |